

HOUSE JOINT RESOLUTION 522

By Miller

A RESOLUTION to amend Article II, Section 28, of the  
Constitution of Tennessee, relative to sales and  
use tax.

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE HUNDRED  
NINTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE  
CONCURRING, that a majority of all the members elected to each house concurring, as shown  
by the yeas and nays entered on their journals, that it is proposed that Article II, Section 28, of  
the Constitution of Tennessee be amended by adding the following sentence after the final  
substantive paragraph within the section:

Beginning July 1, 2019, no state or local sales and use tax shall be imposed upon the  
retail sale of tangible personal property or services.

BE IT FURTHER RESOLVED, that the foregoing amendment be referred to the One  
Hundred Tenth General Assembly and that this resolution proposing such amendment be  
published by the Secretary of State in accordance with Article XI, Section 3, of the Constitution  
of Tennessee.

BE IT FURTHER RESOLVED, that the Chief Clerk of the House of Representatives is  
directed to deliver a copy of this resolution to the Secretary of State.